

Cayuga-Cortland Workforce Development Area (WDA) Monitoring and Oversight Plan

General Policy:

Monitoring of the activities will be carried out in a comprehensive, organized manner. The monitoring and oversight will be consistent with the requirements stated in WIOA and its associated regulations, as well with appropriate supporting documentation for all observations and recommendations. The Department of Employment & Training Grant Administration uses the Local Workforce Development Areas Program Financial and Performance Monitoring Guide attached to the Technical Advisory (TA) 21-05 as the LWDA monitoring instrument. See also, TA 21-05, Technical Assistance and clarifying guidance regarding oversight and monitoring responsibilities for Chief Local Elected Officials and Local Workforce Investment Boards, and TA 15-11, Subrecipients Unique Entity Identifier Requirement.

Monitoring and oversight of passed through funds:

Monitoring of subrecipients will be carried out in accordance with applicable laws and regulations as it relates to the original source of funding. All subawards generated with the use of public funding is subject to the *Uniform Guidance Code of Federal Regulations*, see specifically Title II, Grants and Agreements, Part 200, Office of Management and Budget Guidance. Subrecipient Monitoring and Management is detailed in sections 200.330 through 200.332. The CCWDB will evaluate all subrecipient or contractor interactions in accordance with 2 CFR 200.330. Upon determination that the relationship is subrecipient in nature, the CCWDB will ensure that all Requirements for Pass through Entities, in accordance with 2 CFR 200.331 are maintained. The requirements for pass through entities include:

- A. Contractual elements include:
 1. Clear identification to the subrecipient of the source and nature of the subaward including any unique identifiers. See 2 CFR 200.331 for a listing of suggested identifiers.
 2. Communication to the subrecipient of any compliance requirements that are passed through.
 3. Communication to the subrecipient any additional requirements imposed by the CCWDB as it concerns funds that were passed through to the subrecipient.
 4. Identification of the indirect cost rate chargeable to the passed through funds. This can be an approved negotiated rate, the de minimus rate, or if the cost objective structure warrants, this could be overridden by the presence of a cost allocation policy.
 5. Agreement as to the right to access and audit books of record and subrecipient financial statements as necessary to ensure compliance.
 6. Communicate all necessary terms and conditions imposed by the source of the funds.
- B. The CCWDB must perform a risk assessment to evaluate each sub recipient's risk of compliance with the terms and conditions of the award. Various elements must be considered when determining the risk, see suggested considerations at 2 CFR 200.331(b) (1), (b) (2), (b) (3), and (b) (4).

- C. Consider the need to impose *specific conditions* in accordance with 2 CFR 200.207.
- D. Performing monitoring of the subrecipient to ensure activities of the subrecipient are necessary to determine that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. See 2 CFR 200.331 (d) (1), (d) (2), and (d) (3).
- E. Tailor the subrecipient monitoring plan to the perceived risk that exists to ensure that the CCWDB has an adequate level of oversight over subrecipient compliance.
- F. Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of 2 CFR part 200 when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 Audit requirements.
 - a. If the subrecipient exceeded the threshold requiring a single audit and they did not have a single audit performed the CCWDB will follow the following process:
 - i. The Principal Account clerk will notify the subrecipient by email and require the subrecipient remit a single audit report within 30 days.
 - ii. If the subrecipient has not remitted to the pass-through entity the required single audit report, the CCWDB will send an official communication informing the subrecipient that they must provide evidence that single audit services have been sought and the single audit is in process, with an estimated deadline of single audit report issuance.
 - iii. If the subrecipient has not made any attempt to provide proof that a single audit has been completed or is in the process of being completed with a projected date of completion, the CCWDB will send an official notice that the subaward funds are going to be withheld by the pass-through agency.
- G. Based on the analysis of the subrecipient, evaluate the CCWDB books of record to verify if any adjustments are necessary.

Consider taking enforcement action against noncompliant subrecipients as described in 2 CFR 200.338 Remedies for noncompliance and in program regulations

General Purpose:

The Local WDB in partnership with the CLEO's of Cayuga and Cortland counties recognizes Cortland County as the Administrative Entity for WIOA Programs. The amended CLEO agreement designates the Cortland County Department of Employment and Training Grant Administration to be responsible for overseeing of all subrecipient activities in the LWDA. For our LWDA the subrecipient counties are Cayuga Counties. Specifically, the Cortland County Department of E&T Grant Administration provides the staff for the Cayuga-Cortland WDB and their Principle Account Clerk (or equivalent title) will be responsible for conducting fiscal monitoring of the subrecipients in accordance with WIOA rules and regulations. The sub-recipient Counties (Cayuga) will be responsible for monitoring and oversight of all subcontracts they award to a lower level subrecipient for the conduct of WIOA Title I programs.

The Department of Employment and Training Director in Cortland County and the Department of Employment and Training Director in Cayuga County shall be responsible for monitoring their subcontracts in accordance with WIOA rules and regulations. These monitoring sessions will take place quarterly, and the results of those sessions will be shared with the Cayuga Cortland Workforce Development Board Director and the CCWDB Director will issue the monitoring report for the LWDA.

The LWDA assures there will be adequate separation of the duties and responsibilities between monitoring tasks and other duties performed by these positions on behalf of the LWDA.

Monitoring shall be conducted primarily for the purposes provided in this policy directive. However, the following additional benefits are expected:

- a) To assist the WDB and its contractors in meeting program objectives and improving systems for efficient program administration;
- b) To assist in improving the quality of services provided to eligible WDA participants;
- c) To provide a basis for program revision;
- d) To assist in planning for each subsequent program year.

Background:

WIOA Monitoring

Please reference Technical Advisory #21-05 for background and topics. (See attached for this)

Topics and Frequency of Monitoring

Below is a chart of Fiscal Topics to be monitored for Subrecipients, One Stop Operator, and Subcontractors along with the planned frequency.

See Addendum for the fiscal monitoring schedule for the current Program Year.

Fiscal Topics:	Monitoring Frequency:
Financial Management/Cost Allocation	Annual
Expenditure Reports	Monthly
Procurement	Biennial
Property Management	Biennial
Subrecipient Monitoring	Annual

Below is a chart of Programmatic Topics to be monitored for Subrecipients, One Stop Operator, and Subcontractors along with the planned frequency.

Programmatic Topics:	Monitoring Frequency:
WDA Title IB Adult	Annual
WDA Title IB Dislocated Worker	Annual
WDA Title IB Youth Programs	Annual
WDA TAA Programs	Annual
Subrecipient Contract Reviews	Quarterly
Desk Reviews of Performance monitoring of LWDB subrecipients	Quarterly

Internal Audit Reviews

The subrecipient counties (Cayuga) will be required to submit their single audit to the Cortland WDB Director timely. Each sub recipient is required to submit their data collection form and single audit reporting package within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period in accordance with 2CFR200.512(a)(1) to the Federal Audit Clearing House. Cortland County defines timely receipt of sub recipient single audit as follows' the submission of all sub recipient audit reports must be in accordance with 2 CFR 200.512(a)(1), and the single audit report must be provided to, or made available to Cortland County within 30 days of the Federal Audit Clearinghouse submission deadline.

Each single audit will be reviewed for the following findings:

- 1) Internal controls as they relate to financial statements and federal awards.
- 2) Financial statement findings.
- 3) Federal award findings and questioned costs.

Post Single Audit Review Requirements

If there are no significant finding(s) resulting from the review of the sub-recipient's single audit, no further action will be taken.

Should there be an unfavorable finding in the single audit review, the Principle Account Clerk will notify the subrecipient, in writing, within 30 days of the finding(s) and the need for corrective action. Concurrently, copies will be sent to the Cayuga-Cortland WDB Director (Amy Buggs) and within sixty (60) days, the subrecipient will be required to respond in writing detailing the corrective action plan it has instituted.

Should a finding that is determined to have a material impact on the LWDA financial reports; material impact the LWDA's ability to meet established program performance measures; or represent a substantial violation of WDA statutory and regulatory requirements the NYSDOL will be notified within 30 days of the finding.

Should the subrecipient find there is a need for technical assistance as a result of any finding(s) or for any reason at all, this technical assistance will be provided by the Cortland County Department of Employment and Training Grant Administration Principle Account Clerk or equivalent title or the Cayuga-Cortland WDB Director.

Should there be a lack of action by the subrecipient within the required response time, all future reimbursements will be delayed until the proper corrective action is taken.

Financial Oversight Reviews

Financial oversight activities will include site visits, desk reviews and analyses of fiscal activities, records and reports. The goal of these reviews is to ensure the subrecipients, One-Stop operators, and their fiscal agents are in compliance with WIOA rules and regulations. Fiscal reviews are also conducted to ensure that WIOA Title I resources are efficiently and effectively used for authorized purposes and that internal controls and accounting procedures are in place to protect from waste, fraud and abuse.

While we list the frequency of subrecipient monitoring to be annual the frequency of site visits may be altered to reflect the needs and review history of the subrecipient.

The methods used by the LWDA monitors to collect data will include:

- Records Review
- Desk Review
- Interviews
- Site Reviews

Following the analysis of data collected conclusions are drawn and reports are written. Recommendations are made to resolve any deficiencies and follow-up is conducted to assure implementation of any necessary corrective action.

Reports

Monitoring reports will be issued to the Directors of the Cayuga and Cortland Departments of Employment and Training and their subrecipients summarizing the results of the fiscal, programmatic and performance and accountability oversight activities. The reports may contain observations, findings, and recommendations. The report(s) will also contain the monitored entity's response(s) to the observations, findings, and recommendations. Depending on the severity of the issue disclosed it may be necessary for the monitored entity to submit a formal corrective action plan including a timeline for implementation. In those instances where corrective action is warranted the monitor will follow up on the corrective action to assure that the issue has been resolved.

Distribution List for Monitoring Reports

- Department of Employment & Training Grant Administration office, Director
- Grant Recipient CEO (and subrecipient CEO if the report is for the subrecipient CEO's county)
- Workforce Development Board Chair
- NYSDOL, Workforce Development Specialist for our area.
- NYSDOL, Financial Oversight and Technical Assistance Unit (Financial Reports only)

Timely Notification of Findings

Monitors must report findings resulting from the monitoring review to the subrecipient (or monitored entity) no later than 30 days following the date of the completion of the monitoring.

Notifying NYSDOL of any Significant Findings

The NYSDOL Workforce Development and Training and FOTA Unit will receive copies of all significant findings monitoring reports within 30 days of completion of the written report. This will assure that monitored entity's response to the report and/or its corrective action plan is adequate to satisfactorily address the issue(s) in question.

Retention of Written Reports and Workpaper Documentation

All written reports, responses, and original workpapers for each review will be maintained by the Cortland County Department of Employment and Training Grant Administration for review by Federal and State officials for six years from the date of the monitoring.

Corrective Action Follow-up

Whenever corrective action plans are necessary, a follow-up review will occur in accordance with the deadlines established in the corrective action plan to ensure that corrective action(s) required has been accomplished.

A written report on the follow-up review will be provided to the Department of Employment and Training Grant Administration and the entity monitored with 10 days of the completion of the follow-up review.

Circumstances under which a Written Report would not be generated

Written reports would not necessarily be generated for financial desk reviews and records reviews that occur monthly in the routine preparation of the monthly Expenditure Reports. The results of those routine monitoring activities will appear as a notation on the original document filed in the Department of Employment and Training Grant Administration. Often these desk reviews help the LWDA to identify potential fiscal problems or weaknesses before they result in substandard performance or questioned costs.

Technical Assistance

Technical Assistance is available to address issues that arise as a result of the monitoring or in response to requests from a subrecipient. If a problem is identified or a request is made for help, the Employment and Training Grant Administrator will arrange a meeting with the Employment and Training Office, Program Operator, and NYSDOL Workforce Development and Training Specialist, for our LWDA to discuss the situation and

cooperatively develop any needed corrective action. In some instances, a subcommittee of the WDB will be created to further research specific issues and to provide input into the corrective action plan.

Addendum I

**Cayuga-Cortland LWDA
Annual Fiscal Monitoring Schedule**

Fiscal Topics	Frequency	Planned Schedule	
		<i>Cayuga</i>	<i>Cortland</i>
Financial Management/Cost Allocation	Annual	March-April	N/A
Expenditure Reports	Monthly	10 th of month – TA 20 th of month – WDA/ARRA	
Procurement	Biennial	Sept-Oct	N/A
Property Management	Biennial	Sept-Oct	N/A
Sub recipient Contract Reviews	Annual	Dec	N/A
Sub recipient fiscal monitoring	Annual	Complete before July 1	N/A

**Cayuga Cortland LWDA
Annual Programmatic Schedule**

<u>Program Monitoring Topics</u>	<u>Frequency</u>	<u>Planned Schedule For both counties</u>
WDA Title IB Adult	Annual	TBD by NYSDOL Program Monitor
WDA Title IB Dislocated Worker	Annual	TBD by NYSDOL Program Monitor
WDA Title IB Youth Programs	Annual	TBD by NYSDOL Program Monitor
WDA TAA Programs	Annual	TBD by NYSDOL Program Monitor
Subrecipient Contract Reviews (done by local E&T Directors)	Quarterly	March- April
Desk Reviews of Performance monitoring of LWDB subrecipients	Quarterly	TBD by NYSDOL Program Monitor

Addendum 2

**Current Titles and Names within the Cayuga Cortland Workforce Development
Area**

(as of 12/13/2023)

Cayuga Cortland Workforce Development Board Director – Amy Buggs
Cortland County E&T Grant Administration Principal Acct Clerk – Heather Burnham
Cortland County E&T Director – Shannon Phillips
Cayuga County E&T Director – Kelly King